GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)- Section 9 (1) of the Act-Notifying the State Tax Rates for goods –Amendment Notification- Orders - Issued.

---

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 21 Dated: 18-01-2019

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms 258, Revenue (CT-II) Dept., Dt.29.06.2017
3. From the Commissioner, Commercial Taxes, A.P., Vijayawada Letter No.CCW/ GST/74/2015, dated 27.12.2018.

** ** **

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:21-01-2019.

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification issued in G.O.Ms 258, Revenue (CT-II) Dept., Dt.29.06.2017, as subsequently amended, namely:-

2. This notification shall be deemed to have come into force on and from the 1st January, 2019.

AMENDMENT

In the said notification, -

1) in the opening paragraph, after the words and expressions "sub-section (1) of section 9", the words and expressions "and sub-section (5) of section 15", shall be inserted;

2) **in Schedule I - 2.5%,** in column numbers (1), (2) and (3)

i) S. Nos. 23,24 and the entries relating thereto, shall be omitted;

ii) after S. No. 123 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|---|---|---|
| "123A | 2515 11 00 | Marble and travertine, crude or roughly trimmed"; |

iii) S. No. 198A shall be re-numbered as S. No. 198AA, and before S. No. 198AA as so re-numbered, the following serial number and entries shall be inserted, namely:

| | | |
|---|---|---|
| "198A | 4501 | Natural Cork, raw or simply prepared"; |

iv) in S. No. 224, for the entry in column (2), the entry "63 [other than 6305 32 00, 6309] shall be substituted;

v) in S. No. 225, for the entry in column (3), the entry "Footwear of sale value not exceeding Rs.1000 per pair" shall be substituted;

vi) for S. No. 225A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely: -

| | | |
|---|---|---|
| "225A | 6602 00 00 | Walking-Sticks including seat sticks |
| 225B | 6815 | Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content; Fly ash blocks"; |

vii) in S.No.234, in the entry in column (3), the following *Explanation* shall be inserted in the end, namely,

"*Explanation:* If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S.No.38 of the Table mentioned in notification issued vide G.O.Ms No.259 Revenue (CT-II), Dt.29.06.2017, the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent of the gross consideration charged for all such supplies. The remaining thirty per cent of the gross consideration charged shall be deemed as value of the said taxable service";

viii) S. No. 243A shall be re-numbered as S.No.243B, and before S. No. 243B as so re-numbered, the following serial number and entries shall be inserted, namely:

| | | |
|---|---|---|
| "243A | 8714 20 | Parts and accessories of carriage for disabled persons"; |

**3) in Schedule II - 6%,** in column numbers (1), (2) and (3)

i) after S. No. 101 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

| | | |
|---|---|---|
| "101A | 4502 00 00 | Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers) |
| 101B | 4503 | Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom |
| 101C | 4504 | Agglomerated cork (with or without a binding substance) and articles of agglomerated cork "; |

ii) S. No. 102,126and the entries relating thereto, shall be omitted;

iii) S. No. 171A shall be re-numbered as S. No. 171AA, and before S. No. 171AA as so re-numbered, the following serial number and entries shall be inserted, namely:-

| | | |
|---|---|---|
| "171A | 63053200 | Flexible intermediate bulk containers"; |

iv) in S. No. 173, in the entry in column (3), the words and commas "walking-sticks, seat-sticks," shall be omitted;

v) S. No. 177 and the entries relating thereto, shall be omitted;

**4) in Schedule III - 9%,** in column numbers (1), (2) and (3)

i) S. No. 121A shall be re-numbered as S. No. 121B, and before S. No. 121B as so re-numbered, the following serial number and entries shall be inserted, namely:-

| | | |
|---|---|---|
| "121A | 4012 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber"; |

ii) S. Nos. 142, 143, 144 and the entries relating thereto, shall be omitted;

iii) in S. No. 369A, for the entry in column (3), the entry "Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)" shall be substituted;

iv) after S. No. 376AA and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| | | |
|---|---|---|
| "376AAA | 8507 | Lithium-ion accumulators (other than battery) including lithium-ion power bank"; |

v) in S.No.383, in the entry in column (3), after the words "television cameras", the comma and words ",digital cameras and video camera recorders", shall be inserted;

vi) in S.No.383C, in the entry in column (3), for the figure and word"68 cm", the figure and word "32 inches" shall be substituted;

vii) in S.No.384, in the entry in column (3), for the figure and word"20 inches", the figure and word"32 inches" shall be substituted;

viii) S. No. 440A shall be re-numbered as S. No. 440B, and before S. No. 440B as so re-numbered, the following serial number and entries shall be inserted, namely:

| | | |
|---|---|---|
| "440A | 9504 | Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo etc.]"; |

**5) in Schedule IV - 14%,** in column numbers (1), (2) and (3)

i) S. No. 47 and the entries relating thereto, shall be omitted;

ii) S. No. 135and the entries relating thereto, shall be omitted;

iii) in S.No.139, in the entry in column (3), after the words "other than Lithium-ion battery", the words "and other lithium ion accumulators including lithium ion power banks" shall be inserted;

iv) S. No.151 and the entries relating thereto, shall be omitted;

v) in S.No.154, in the entry in column (3), for the figure and word "20 inches" and the figure and word "68 cm", both, the figure and word "32 inches" shall be substituted;

vi) for S. No. 174 and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

| | | |
|---|---|---|
| "174 | 8714 | Parts and accessories of vehicles of heading 8711"; |

vii) S.No.215 and the entries relating thereto, shall be omitted.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to:
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.
Sf/Sc.

// FORWARDED:: BY ORDER //

SECTION OFFICER